

20th CONGRESS,  
*1st Session.*

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HO. OF REPS.

SOUTH CAROLINA.

**MEMORIAL**

OF THE

**CITIZENS OF COLUMBIA, S. C.**

PRAYING A

**REVISION OF THE TARIFF, &c.**

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DECEMBER 18, 1827.

Referred to the Committee on Manufactures;

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## MEMORIAL.

*To the Honorable the Senate and House of Representatives of the United States, the Memorial of the Citizens, inhabitants of the Town of Columbia, in the State of South Carolina,*

RESPECTFULLY SHEWETH :

That your memorialists have observed, with great and reasonable apprehension, the dangerous and never-ending encroachments of persons who claim, as a right, from your honorable body, an universal system of protecting duties, in favor of all articles that any speculator may think proper to manufacture in these United States; greatly increasing thereby the price of the article upon the purchaser who needs it, to the manifest detriment of the whole class of purchasers and consumers, who constitute, in fact, the PUBLIC.

Your memorialists, deeply suffering under this system of protecting duties, so far as it hath already proceeded, and, neither feeling nor expecting any benefit to themselves in return, desire to express their deliberate conviction that CONGRESS possesses no power, under the Constitution, to enact any such system of peculiar protection, or to favor, in any manner, one class of citizens at the expense of the rest: that such a system has been long felt in this State, as equally unjust in its principle and in its operation; that it arrays the pursuits and the interests of one section of the Union against those of another: conferring advantages and privileges arbitrarily, unequally, and in no degree sanctioned by the Constitution or by justice: and that it is liable to great abuse as a political engine, by bribing one section of the union with the plunder of another.

Your memorialists are willing to pay toward the necessary REVENUE of the country whatever sums Congress may think it right to call for; but they utterly deny that Congress possesses any constitutional authority to impose taxes for any other purpose. They consider the laws of this kind, already passed, as encroachments on the common compact between the States of this Confederacy. Such laws have been submitted to from feelings of generosity, and from motives of peace and good neighborhood, although their injustice has been most manifest, and their oppression severely felt. Your memorialists, therefore, are fully of opinion that it is advisable to retrace the steps that have been taken, and to undo the mischief that has been done, rather than to add any further strength to a system in every way so objectionable and so revolting.

But your memorialists now see, with profound regret, that they are doomed to suffer without any hope of termination to these impositions and encroachments; that their honest earnings are legislated out of

their pockets, to be bestowed gratuitously on citizens of a distant part of the Union, or to be expended in operations in which a part only of the Union is interested, and from which your memorialists have no reasonable expectation of benefit : that the tax laws to be enacted are in future to be, as for many years they have been, not national, but sectional ; so that the benefit of the Union to this State is becoming daily more dubious and disputable.

Your memorialists cannot help dwelling a moment longer on this branch of their just complaints. The duties laid by Congress, of whatever description, are levied, in great part, on articles purchased by southern industry and consumed by the south ; but these duties are expended almost exclusively for the benefit of other sections of the Union. All the taxes that support the expenditures of the army, of the navy, of the various fortifications, of roads and canals, in whatever proportion we pay them, return to us no more. All that is taken from us is disposed of elsewhere. We are benefited in the south, by these expenditures, in no way that we can perceive or feel. All that we pay is accumulated in defending and improving distant sections of the Union, and the prosperity of the north is built upon the impoverishment of the south. Although we have long submitted without complaint, the inequality and injustice of this state of things is becoming too glaring to remain unnoticed, and the burthens it imposes on us, too heavy to be borne in silence any longer.

Deeply impressed with these considerations, your memorialists do earnestly, with the highest respect for your honorable body, entreat, that all laws heretofore passed under the influence of, and with a view to, a *Tariff of Protection*, may be repealed : that no laws be hereafter passed, imposing duties or taxes of any description, but what the real wants of a necessary revenue may require : and that the principle and practice of *protecting duties*, by which the industry of one class of citizens is fostered and rewarded at the expense of the rest, be forever abandoned.

And your memorialists, with all respect, submit to the wisdom of your honorable body the aforesaid request, and earnestly pray that the relief called for by this memorial may be granted.